

Whereas the Government and people of Greece actively participate in peacekeeping and peace-building operations conducted by international organizations, including the United Nations, the North Atlantic Treaty Organization, the European Union, and the Organization for Security and Co-operation in Europe, and have more recently provided critical support to the operation of the North Atlantic Treaty Organization in Libya;

Whereas Greece received worldwide praise for its extraordinary handling during the 2004 Olympic Games of more than 14,000 athletes and more than 2,000,000 spectators and journalists, a feat the Government and people of Greece handled efficiently, securely, and with hospitality;

Whereas Greece, located in a region where Christianity meets Islam and Judaism, maintains excellent relations with Muslim countries and Israel;

Whereas the Government of Greece has taken important steps in recent years to further cross-cultural understanding, rapprochement, and cooperation in various fields with Turkey, and has also improved its relations with other countries in the region, including Israel, thus enhancing the stability of the wider region;

Whereas the governments and people of Greece and the United States are at the forefront of efforts to advance freedom, democracy, peace, stability, and human rights;

Whereas those efforts and similar ideals have forged a close bond between the people of Greece and the United States; and

Whereas it is proper and desirable for the United States to celebrate March 25, 2014, Greek Independence Day, with the people of Greece and to reaffirm the democratic principles from which those two great countries were founded: Now, therefore, be it

Resolved, That the Senate—

(1) extends warm congratulations and best wishes to the people of Greece as they celebrate the 193rd anniversary of the independence of Greece;

(2) expresses support for the principles of democratic governance to which the people of Greece are committed; and

(3) notes the important role that Greece has played in the wider European region and in the community of nations since gaining its independence 193 years ago.

AMENDMENTS SUBMITTED AND PROPOSED

SA 2807. Mrs. GILLIBRAND submitted an amendment intended to be proposed by her to the bill S. 1086, to reauthorize and improve the Child Care and Development Block Grant Act of 1990, and for other purposes; which was ordered to lie on the table.

SA 2808. Mr. MURPHY submitted an amendment intended to be proposed by him to the bill S. 1086, supra; which was ordered to lie on the table.

TEXT OF AMENDMENTS

SA 2807. Mrs. GILLIBRAND submitted an amendment intended to be proposed by her to the bill S. 1086, to reauthorize and improve the Child Care and Development Block Grant Act of 1990, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____ . ABOVE-THE-LINE DEDUCTION FOR CHILD CARE EXPENSES.

(a) IN GENERAL.—Part VII of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended—

(1) by redesignating section 224 as section 225, and

(2) by inserting after section 223 the following new section:

“SEC. 224. CHILD CARE DEDUCTION.

“(a) ALLOWANCE OF DEDUCTION.—In the case of an individual for which there are 1 or more qualifying children with respect to such individual for the taxable year, there shall be allowed as a deduction an amount equal to the employment-related expenses paid by such individual during the taxable year.

“(b) DOLLAR LIMITATIONS.—

“(1) IN GENERAL.—The amount allowed as a deduction under subsection (a) with respect to the taxpayer for any taxable year shall not exceed—

“(A) \$7,000, if there is 1 qualifying child with respect to the taxpayer for such taxable year, or

“(B) \$14,000, if there are 2 or more qualifying children with respect to the taxpayer for such taxable year.

“(2) ADJUSTMENT FOR INFLATION.—In the case of a taxable year beginning after 2015, each of the dollar amounts in paragraph (1) shall be increased by an amount equal to—

“(A) such dollar amount, multiplied by

“(B) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which such taxable year begins, determined by substituting ‘calendar year 2014’ for ‘calendar year 1992’ in subparagraph (B) thereof.

If any amount as adjusted under the preceding sentence is not a multiple of \$100, such amount shall be rounded to the next highest multiple of \$100.

“(c) DEFINITIONS AND SPECIAL RULES.—For purposes of this section—

“(1) QUALIFYING CHILD.—The term ‘qualifying child’ means a dependent of the taxpayer (as defined in section 152(a)(1))—

“(A) who has not attained age 13, or

“(B) who is physically or mentally incapable of caring for himself or herself.

“(2) EMPLOYMENT-RELATED EXPENSES.—The term ‘employment-related expenses’ has the meaning given such term by section 21(b)(2), applied as if the terms ‘qualifying child’ and ‘qualifying children,’ within the meaning of this section, were substituted for the terms ‘qualifying individual’ and ‘qualifying individuals’, respectively.

“(3) SPECIAL RULES.—Rules similar to the rules of paragraphs (1), (2), (3), (4), (5), (6), (9), and (10) of section 21(e) shall apply.

“(d) DENIAL OF DOUBLE BENEFIT.—

“(1) IN GENERAL.—No deduction shall be allowed under this section for any expense with respect to which a credit is claimed by the taxpayer under section 21.

“(2) COORDINATION RULE.—For coordination with a dependent care assistance program, see section 129(e)(7).”

(b) DEDUCTION ALLOWED ABOVE-THE-LINE.—Subsection (a) of section 62 of the Internal Revenue Code of 1986 is amended by inserting after paragraph (21) the following new paragraph:

“(22) CHILD CARE DEDUCTION.—The deduction allowed by section 224.”

(c) CONFORMING AMENDMENT.—Subsection (e) of section 213 of the Internal Revenue Code of 1986 is amended by inserting “, or as a deduction under section 224,” after “section 21.”

(d) CLERICAL AMENDMENT.—The table of sections for part VII of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by striking the item relating to section 224 and by inserting the following new items:

“Sec. 224. Child care deduction.

“Sec. 225. Cross reference.”

(e) EFFECTIVE DATE.—The amendments made by this section shall apply to expenses

paid or incurred in taxable years beginning after December 31, 2014.

SA 2808. Mr. MURPHY submitted an amendment intended to be proposed by him to the bill S. 1086, to reauthorize and improve the Child Care and Development Block Grant Act of 1990, and for other purposes; which was ordered to lie on the table; as follows:

At the end, add the following:

SEC. ____ . INCREASE IN DOLLAR LIMITATION ON EXCLUSION FOR EMPLOYER-PROVIDED DEPENDENT CARE ASSISTANCE.

(a) IN GENERAL.—Subparagraph (A) of section 129(a)(2) of the Internal Revenue Code of 1986 is amended by striking “shall not exceed” and all that follows and inserting the following: “shall not exceed—

“(i) in the case of a taxpayer whose modified adjusted gross income for such taxable year is less than \$100,000 (twice such amount in the case of a joint return), \$10,000 (half such amount in the case of a separate return by a married individual), and

“(ii) in any other case, \$5,000 (half such amount in the case of a separate return by a married individual).”

(b) MODIFIED ADJUSTED GROSS INCOME.—Paragraph (2) of section 129(a) of such Code is amended by adding at the end the following new subparagraph:

“(D) MODIFIED ADJUSTED GROSS INCOME.—For purposes of this paragraph, the term ‘modified adjusted gross income’ means the adjusted gross income of the taxpayer for the taxable year increased by any amount excluded from gross income under section 911, 931, or 933.”

(c) INFLATION ADJUSTMENT.—Paragraph (2) of section 129(a) of such Code, as amended by subsection (b), is amended by adding at the end the following new subparagraph:

“(E) INFLATION ADJUSTMENT.—In the case of any taxable year beginning in a calendar year after 2014, each dollar amount contained in subparagraph (A) shall be increased by an amount equal to—

“(i) such dollar amount, multiplied by

“(ii) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, determined by substituting ‘calendar year 2013’ for ‘calendar year 1992’ in subparagraph (B) thereof.

Any increase determined under the preceding sentence shall be rounded to the nearest multiple of \$50.”

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2013.

NOTICES OF HEARINGS

COMMITTEE ON HEALTH, EDUCATION, LABOR, AND PENSIONS

Mr. HARKIN. Mr. President, I wish to announce that the Committee on Health, Education, Labor, and Pensions will meet on March 11, 2014, at 10 a.m., in room SD-430 of the Dirksen Senate Office Building, to conduct a hearing entitled “Access and Cost: What the U.S. Health Care System Can Learn from Other Countries.”

For further information regarding this meeting, please contact Bill Gendell of the committee staff on (202) 224-5480.

COMMITTEE ON HEALTH, EDUCATION, LABOR, AND PENSIONS

Mr. HARKIN. Mr. President, I wish to announce that the Committee on